

Exhibit 300: Capital Asset Plan and Business Case Summary

Part I: Summary Information And Justification (All Capital Assets)

Section A: Overview (All Capital Assets)

1. **Date of Submission:** 2010-03-19 12:32:17

2. **Agency:** 015

3. **Bureau:** 45

4. **Name of this Investment:** Counsel Automated Systems Environment (CASE)

5. **Unique Project (Investment) Identifier:** 015-45-01-12-01-2265-00

6. **What kind of investment will this be in FY 2011?:** Operations and Maintenance

- Planning
- Full Acquisition
- Operations and Maintenance
- Mixed Life Cycle
- Multi-Agency Collaboration

7. **What was the first budget year this investment was submitted to OMB? ***

8. **Provide a brief summary and justification for this investment, including a brief description of how this closes in part or in whole an identified agency performance gap; this description may include links to relevant information which should include relevant GAO reports, and links to relevant findings of independent audits.**

CASE is a fully integrated steady-state automation initiative that encompasses not only office automation tools and custom applications utilized by attorneys, but also the hardware/software infrastructure including staff costs to support ongoing maintenance of CASE. CASE meets unique needs that are out of scope of the current IRS modernization efforts, plans, and schedules. Noteworthy, since the implementation of CASE, Counsel attorneys' and other Counsel personnel have used it extensively, making it a vital tool for Counsel employee's to use to accomplish their goals effectively and efficiently. CASE affects approximately 2500 Counsel employees' nationwide and their ability to support Counsel's 90,000 plus customers in the IRS.

a. **Provide here the date of any approved rebaselining within the past year, the date for the most recent (or planned) alternatives analysis for this investment, and whether this investment has a risk management plan and risk register.**

9. **Did the Agency's Executive/Investment Committee approve this request? ***

a. **If "yes," what was the date of this approval? ***

10. **Contact information of Program/Project Manager?**

- **Name:** *
- **Phone Number:** *
- **Email:** *

11. **What project management qualifications does the Project Manager have? (per FAC-P/PM)? ***

- Project manager has been validated according to FAC-PMPM or DAWIA criteria as qualified for this investment.
- Project manager qualifications according to FAC-P/PM or DAWIA criteria is under review for this investment.
- Project manager assigned to investment, but does not meet requirements according to FAC-P/OM or DAWIA criteria.

- Project manager assigned but qualification status review has not yet started.
- No project manager has yet been assigned to this investment.

12. If this investment is a financial management system, then please fill out the following as reported in the most recent financial systems inventory (FMSI):

Financial management system name(s)	System acronym	Unique Project Identifier (UPI) number
*	*	*

a. If this investment is a financial management system AND the investment is part of the core financial system then select the primary FFMA compliance area that this investment addresses (choose only one): *

- computer system security requirement;
- internal control system requirement;
- core financial system requirement according to FSIO standards;
- Federal accounting standard;
- U.S. Government Standard General Ledger at the Transaction Level;
- this is a core financial system, but does not address a FFMA compliance area;
- Not a core financial system; does not need to comply with FFMA

Section B: Summary of Funding (Budget Authority for Capital Assets)

1.

Table 1: SUMMARY OF FUNDING FOR PROJECT PHASES (REPORTED IN MILLIONS) (Estimates for BY+1 and beyond are for planning purposes only and do not represent budget decisions)									
	PY1 and earlier	PY 2009	CY 2010	BY 2011	BY+1 2012	BY+2 2013	BY+3 2014	BY+4 and beyond	Total
Planning:	*	*	*	*	*	*	*	*	*
Acquisition:	*	*	*	*	*	*	*	*	*
Subtotal Planning & Acquisition:	*	*	*	*	*	*	*	*	*
Operations & Maintenance:	*	*	*	*	*	*	*	*	*
Disposition Costs (optional):	*	*	*	*	*	*	*	*	*
SUBTOTAL:	*	*	*	*	*	*	*	*	*
Government FTE Costs should not be included in the amounts provided above.									
Government FTE Costs	*	*	*	*	*	*	*	*	*
Number of FTE represented by Costs:	*	*	*	*	*	*	*	*	*
TOTAL(including FTE costs)	*	*	*	*	*	*	*	*	*

2. If the summary of funding has changed from the FY 2010 President's Budget request, briefly explain those changes:

*

Section C: Acquisition/Contract Strategy (All Capital Assets)

1.

Table 1: Contracts/Task Orders Table

Contract or Task Order Number	Type of Contract/Task Order (In accordance with FAR Part 16)	Has the contract been awarded (Y/N)	If so what is the date of the award? If not, what is the planned award date?	Start date of Contract/Task Order	End date of Contract/Task Order	Total Value of Contract/Task Order (M)	Is this an Interagency Acquisition? (Y/N)	Is it performance based? (Y/N)	Competitively awarded? (Y/N)	What, if any, alternative financing option is being used? (ESPC, UESC, EUL, N/A)	Is EVM in the contract? (Y/N)
TIRNO08C00010	LH: Labor Hour	Y	2008-12-01	2008-12-01	2012-11-30	\$0.4	*	*	*	*	*
TIRNO06D000280007	FFP: Firm Fixed Price	Y	2009-07-09	2009-07-09	2011-10-27	\$7.2	*	*	*	*	*
TIRNO06D000080006	CPFF: Cost Plus Fixed Fee	Y	2007-04-10	2007-04-10	2009-10-31	\$4.7	*	*	*	*	*
TIRNO06D000280005	CPFF: Cost Plus Fixed Fee	Y	2007-03-01	2007-03-01	2009-07-08	\$6.3	*	*	*	*	*
TIRNO06D000280006	CPFF: Cost Plus Fixed Fee	Y	2007-07-31	2007-07-31	2011-07-30	\$4.0	*	*	*	*	*
TIRNO07K00021	FFP: Firm Fixed Price	Y	2006-11-01	2006-11-01	2007-11-30	\$0.2	*	*	*	*	*
TIRNO08C00010	LH: Labor Hour	Y	2007-12-01	2007-12-01	2008-11-30	\$0.3	*	*	*	*	*

2. If earned value is not required or will not be a contract requirement for any of the contracts or task orders above, explain why:

*

3. Is there an acquisition plan which reflects the requirements of FAR Subpart 7.1 and has been approved in accordance with agency requirements? *

a.If "yes," what is the date? *

Section D: Performance Information (All Capital Assets)

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
2007	Effectively Managed U.S. Government Finances	*	*	Tax Court Litigation Program Closure; Given system is fully operational	24,820	Increase cases closed by 3%.	Tax Court Litigation Program '07 Q4 Closures; 26,144;
2007	Effectively Managed U.S. Government Finances	*	*	Closures: Legal Advice	13,929	Increase number of cases completed, Q4 FY 07 by 3%;	Legal Advice Programs '07 Q4 Closures = 15,141;
2007	Effectively Managed U.S. Government Finances	*	*	Timeliness: Legal Advice Programs; Timeliness	94%	Continue to meet 90% Timeliness effort; Q4 FY 07;	Legal Advice Programs '07 Q4; Timeliness = 98%;
2007	Effectively Managed U.S. Government Finances	*	*	Increase Published items; (NOTE: Counting method changed thereby increasing output by approximately 75%);	269	Increase the number of Published Guidance Items Q4 FY 07 by 5%; (Note: Counting method changed thereby increasing output by approximately 75%);	Published Guidance Items '07 Q4 published = 391;
2008	Effectively Managed U.S. Government Finances	*	*	Achieve the number of Tax Court cases closed targeted for FY 2008 in Counsel's Business Performance Review Report (BPR)	26,144 Tax Court cases closed in FY 2007	28,700 Tax Court cases closed in FY 2008	29,866 Tax Court Cases closed as of 4th quarter; 104% of the target.
2008	Effectively Managed U.S. Government Finances	*	*	Grand mean score from the Counsel's annual IRS Customer Satisfaction Survey	6.11 on a 7-point scale in FY 2007	6.11 on a 7-point scale in FY 2008	6.11 on a 7-point scale completed for FY 2008;
2008	Effectively Managed U.S. Government Finances	*	*	To complete (publish) the number of Guidance Plan List (GPL) items targeted in Counsel's BPR	255 GPL items published during 2006-2007 GPL year	255 GPL items published during 2007-08 GPL year	297 items published for end of FY 2008, (includes 31 set to publish after signature);
2008	Effectively Managed U.S. Government Finances	*	*	Grand mean score from the annual Counsel Information Systems Office Survey (score reported in July)	3.90 (on a 5-point scale) in FY 2007.	4.0 for FY 2008.	4.04 (on a 5-point scale) completed for FY 2008

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
2008	Effectively Managed U.S. Government Finances	*	*	Achieve percentage of Legal Advice cases closed timely set in Counsel's BPR (reported on a quarterly basis)	98% of all Legal Advice cases were completed timely in FY 2007 (9,435 out of 9,610)	98% in FY 2008.	Completed 98% in FY 2008 (7,510 cases out of 7,610).
2009	Effectively Managed U.S. Government Finances	*	*	Achieve the number of Tax Court cases closed targeted for FY 2009 in Chief Counsel's Business Performance Review Report (BPR);	Close 28,700 cases in FY 2008	Close 33,000 cases in FY 2009	97% (32,108) of target closed FY 2009, 4th Quarter; (33,000)
2009	Effectively Managed U.S. Government Finances	*	*	Grand mean score from Chief Counsel's annual IRS Customer Satisfaction Survey;	2010-06-11	6.11 on a 7-point scale in FY 2008	Survey was administered March 16-April 6; 101% (6.13) of Target (6.11 on a 7 point scale) was achieved for FY 2009
2009	Effectively Managed U.S. Government Finances	*	*	To complete (publish) the number of Guidance Plan List (GPL) items targeted in Chief Counsel's BPR;	297 GPL items to be published during 2008-09 GPL year	297 GPL items to be published during 2008-09 GPL year	92% (274) of target (297) published for FY 2009
2009	Effectively Managed U.S. Government Finances	*	*	Grand mean score from the annual Chief Counsel Information Systems Office Survey; (score reported in July);	2010-04-04	2010-04-11	Survey was administered June 18-July 2, 2009; 93% (3.83) of Target (4.11 on a 5-point scale) was achieved for FY 2009;
2009	Effectively Managed U.S. Government Finances	*	*	Achieve percentage of Legal Advice cases closed timely set in Counsel's BPR (reported on a quarterly basis)	Complete 98% of all Legal Advice cases timely	Complete 98% of all Legal Advice cases timely	101% of target (98% timeliness goal) was completed completed as of 4th Quarter 2009 (6,416 of 6,500 cases)
2010	Effectively Managed U.S. Government Finances	*	*	Achieve the number of Tax Court cases closed, targeted for FY 2010 in Chief Counsel's Business Performance Review Report (BPR);	Close 32,500 cases in FY 2009	Close 32,500 cases in FY 2010	24% of the target (32,500) or 7,859 Tax Court cases closed as of FY 2010, 1st Quarter
2010	Effectively Managed U.S.	*	*	Grand mean score from	2010-06-11	6.11 on a 7-point scale;	

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
	Government Finances			Chief Counsel's annual IRS Customer Satisfaction Survey;			
2010	Effectively Managed U.S. Government Finances	*	*	To complete (publish) the number of guidance Plan List (GPL) items targeted in Chief Counsel's BPR;	239 GPL items to be published during 2009-10 GPL year	239 GPL items to be published during 2009-10 GPL year	38% of the target (239) or 92 GPL items were published as of GPL FY 2010 1st quarter.
2010	Effectively Managed U.S. Government Finances	*	*	Grand mean score from the annual Chief Counsel Information Systems Office Survey; (score reported in July);	2010-04-11	2010-04-11	
2010	Effectively Managed U.S. Government Finances	*	*	Achieve percentage of Legal Advice cases closed timely set in Chief Counsel's BPR (reported on a quarterly basis)	Complete 98% of all Legal Advice cases timely	Complete 98% of all Legal Advice cases timely	98% of Legal Advice cases completed timely or (1590 out of 1614 cases) as of 1st quarter 2010.
2011	Effectively Managed U.S. Government Finances	*	*	Achieve the number of Tax Court cases closed, targeted for FY 2011 in Chief Counsel's Business Performance Review Report (BPR);	Close 32,500 cases in FY 2010	Close 32,500 cases in FY 2011	
2011	Effectively Managed U.S. Government Finances	*	*	Grand mean score from Chief Counsel's annual IRS Customer Satisfaction Survey;	2010-06-11	6.11 on a 7-point scale;	
2011	Effectively Managed U.S. Government Finances	*	*	To complete (publish) the number of guidance Plan List (GPL) items targeted in Chief Counsel's BPR;	297 GPL items to be published during 2010-11 GPL year	297 GPL items to be published during 2010-11 GPL year	
2011	Effectively Managed U.S. Government Finances	*	*	Grand mean score from the annual Chief Counsel Information Systems Office Survey; (score reported in	2010-04-11	2010-04-11	

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
				July);			
2011	Effectively Managed U.S. Government Finances	*	*	Achieve percentage of Legal Advice cases closed timely set in Chief Counsel's BPR (reported on a quarterly basis)	Complete 98% of all Legal Advice cases timely	Complete 98% of all Legal Advice cases timely	
2012	Effectively Managed U.S. Government Finances	*	*	Achieve the number of Tax Court cases closed, targeted for FY 2012 in Chief Counsel's Business Performance Review Report (BPR);	Close 32,500 cases in FY 2011	Close 32,500 cases in FY 2012	
2012	Effectively Managed U.S. Government Finances	*	*	Grand mean score from Chief Counsel's annual IRS Customer Satisfaction Survey;	2010-06-11	6.11 on a 7-point scale;	
2012	Effectively Managed U.S. Government Finances	*	*	To complete (publish) the number of guidance Plan List (GPL) items targeted in Chief Counsel's BPR;	297 GPL items to be published during 2011-12 GPL year	297 GPL items to be published during 2011-12 GPL year	
2012	Effectively Managed U.S. Government Finances	*	*	Grand mean score from the annual Chief Counsel Information Systems Office Survey; (score reported in July);	2010-04-11	2010-04-11	
2012	Effectively Managed U.S. Government Finances	*	*	Achieve percentage of Legal Advice cases closed timely set in Chief Counsel's BPR (reported on a quarterly basis)	Complete 98% of all Legal Advice cases timely	Complete 98% of all Legal Advice cases timely	

Part III: For "Operation and Maintenance" investments ONLY (Steady State)

Section A: Cost and Schedule Performance (All Capital Assets)

1. Comparison of Actual Work Completed and Actual Costs to Current Approved Baseline								
Description of Milestones	Planned Cost (\$M)	Actual Cost (\$M)	Planned Start Date	Actual Start Date	Planned Completion Date	Actual Completion Date	Planned Percent Complete	Actual Percent Complete
FY 2006 Operations and Maintenance	\$27.0	\$27.0	2005-10-01	2005-10-01	2006-09-30	2006-09-30	100.00%	100.00%
FY 2007 Operations and Maintenance	\$27.0	\$26.6	2006-10-01	2006-10-01	2007-09-30	2007-09-30	100.00%	98.48%
FY 2008 Operations and Maintenance	\$27.3	\$27.5	2007-10-01	2007-10-01	2008-09-30	2008-09-30	100.00%	98.20%
FY 2009 Operations and Maintenance	\$27.9	\$26.5	2008-10-01	2008-10-01	2009-09-30	2009-09-30	100.00%	92.25%
FY 2010 Operations and Maintenance	\$28.6	\$20.5	2009-10-01	2009-10-01	2010-09-30		73.27%	73.27%
FY 2011 Operations and Maintenance	*	*	2010-10-01		2011-09-30		0.00%	0.00%
FY 2012 Operations and Maintenance	*	*	2011-10-01		2012-09-30		0.00%	0.00%
FY 2013 Operations and Maintenance	*	*	2012-10-01		2013-09-30		0.00%	0.00%
FY 2014 Operations and Maintenance	*	*	2013-10-01		2014-09-30		0.00%	0.00%
FY 2015 Operations and Maintenance	*	*	2014-10-01		2015-09-30		0.00%	0.00%

* - Indicates data is redacted.